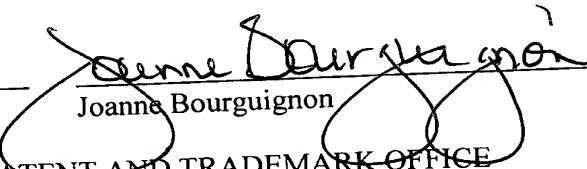




PATENT

I hereby certify that on the date specified below, this correspondence is being deposited with the United States Postal Service as first-class mail in an envelope addressed to MAIL STOP AMENDMENT Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

SEPT. 26, 2006
Date


Joanne Bourguignon

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Mark E. Phillips et al.

Application No.: 09/975,749

Filed: October 10, 2001

Title: SYSTEM AND METHOD FOR DATA TRANSFER
OPTIMIZATION IN A PORTABLE AUDIO DEVICE

Examiner: Daniel R. Sellers

Art Unit: 2644

Docket No.: 35073.002 (new)

Date: September 26, 2006

MAIL STOP AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT

INTRODUCTORY COMMENTS

Sir:

In response to the Notice of Non-Compliant Amendment dated September 13, 2006, please amend the application as follows. Applicant's representative is also enclosing copies of documents filed September 11, 2006, which confirms the Change of Correspondence Address and Docket No.